

SENATE BILL 1787

By Lundberg

AN ACT to amend Tennessee Code Annotated, Section 67-6-303, relative to exemption from sales tax on motor vehicles for certain Tennessee national guard members and employees.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-303(a)(2), is amended by deleting the language "A member of the Tennessee national guard, or reserve member of a uniformed service of the United States, who is a participant in the active guard and reserve program (AGR) and" and substituting instead the language "A member of the Tennessee national guard, a reserve member of a uniformed service of the United States, or a Tennessee national guard military technician, who".

SECTION 2. Tennessee Code Annotated, Section 67-6-303(a)(2), is amended by deleting the language "the member's" and substituting instead the language "the individual's".

SECTION 3. Tennessee Code Annotated, Section 67-6-303(a)(3), is amended by deleting the subdivision.

SECTION 4. Tennessee Code Annotated, Section 67-6-303, is amended by deleting subsection (b) and substituting instead the following:

(b) In order to qualify for the exemption provided in this section, the purchaser shall provide to the seller, or to the county clerk when appropriate, a copy of the official orders related to the stationing of the purchaser, the purchaser's status as a member of the Tennessee national guard, a reserve member of a uniformed service of the United States, or a Tennessee national guard military technician, and, if applicable, the purchaser's status as a participant in the active guard and reserve program (AGR). The

orders must be retained in the seller's files and a copy shall accompany the application for registration.

SECTION 5. Tennessee Code Annotated, Section 67-6-303, is amended by adding the following new subsection:

(d) The exemption provided in this section for Tennessee national guard military technicians, part-time members of the Tennessee national guard, and part-time reserve members of a uniformed service of the United States applies only to one (1) vehicle sold to such individual within any five-year period.

SECTION 6. This act takes effect July 1, 2022, the public welfare requiring it.